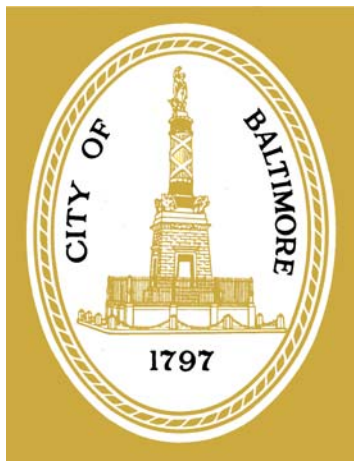


# INDEPENDENT AUDITOR'S REPORT

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SUBGRANTS AWARDED BY  
THE BALTIMORE CITY  
DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
OFFICE OF HOMELESS SERVICES  
TO SELECTED HOMELESS SERVICE PROVIDERS FUNDED BY  
THE EMERGENCY AND TRANSITIONAL HOUSING AND SERVICES PROGRAM  
GRANT NUMBERS CSA/SN 01 - 003 AND CSA/SN 02 - 003  
AWARDED BY THE  
MARYLAND STATE DEPARTMENT OF HUMAN RESOURCES  
FOR THE GRANT PERIODS  
FROM JULY 1, 2000 THROUGH JUNE 30, 2002

---



City of Baltimore  
Department of Audits

**AUDIT REPORT  
OFFICE OF HOMELESS SERVICES  
FOR THE GRANT PERIODS  
FROM JULY 1, 2000 THROUGH JUNE 30, 2002**

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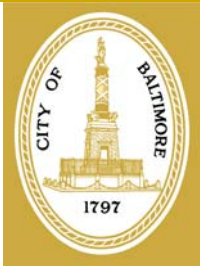
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AND  
FINANCIAL INFORMATION

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CITY OF BALTIMORE

MARTIN O'MALLEY, Mayor



DEPARTMENT OF AUDITS

YOVONDA D. BROOKS, CPA  
City Auditor

Room 321, City Hall  
Baltimore, Maryland 21202  
Telephone: (410) 396-4783  
Telefax: (410) 545-3961

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March 31, 2003

Honorable Joan M. Pratt, Comptroller  
And Other Members of the  
Board of Estimates  
City of Baltimore

INDEPENDENT AUDIT OF SUBGRANTS AWARDED BY THE BALTIMORE CITY DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT, OFFICE OF HOMELESS SERVICES TO SELECTED HOMELESS SERVICE PROVIDERS – EMERGENCY AND TRANSITIONAL HOUSING AND SERVICES PROGRAM GRANT NUMBERS CSA/SN 01 – 003 AND CSA/SN 02 - 003, AWARDED BY THE MARYLAND STATE DEPARTMENT OF HUMAN RESOURCES FOR THE GRANT PERIODS FROM JULY 1, 2000 THROUGH JUNE 30, 2002

We have audited the accompanying Schedules A-1 through M-3 prepared by the organizations listed in Exhibits I and II of this report to account for subgrants received from the Baltimore City Department of Housing and Community Development, Office of Homeless Services for the periods from July 1, 2000 through June 30, 2002.

The purpose of these subgrants is to provide shelter and case management to homeless persons. These Schedules are the responsibility of the delegate agencies' management. Our responsibility is to express an opinion on these Schedules based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether these Schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in these Schedules. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial information presented. We believe that our audit provides a reasonable basis for our opinion.

The aforementioned Schedules have been prepared in accordance with the provisions required by the delegate agencies' subgrant agreements which is a comprehensive basis of accounting other than generally accepted accounting principles. Under those provisions, bednights are reported as the total number of beds available each night at the listed homeless shelters at rates provided in the subgrant agreements.



In our opinion, based on our audit, Schedules A-1 through M-3 present fairly, in all material respects, the financial results of operations of the aforementioned subgrants in accordance with the provisions of the subgrant agreements.

Our audit was conducted for the purpose of forming an opinion on Schedules A-1 through M-3. The information in Exhibits I through III is presented for purposes of additional analysis and is not a required part of Schedules A-1 through M-3. Specifically, Exhibits I through III have been prepared by the auditor in order to set forth recommended questioned costs and adjustments necessary to bring Schedules A-1 through M-3 into compliance with the reporting requirements contained in the delegate agencies' subgrant agreements. The City of Baltimore is responsible for the ultimate resolution of the adjustments set forth in Exhibits I through III. The information in Exhibits I through III has been subjected to the audit procedures applied in the audit of Schedules A-1 through M-3; and, in our opinion, is fairly stated in all material respects in relation to Schedules A-1 through M-3.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2003, on our consideration of the Baltimore City Department of Housing and Community Development, Office of Homeless Services' internal control over compliance and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Respectfully submitted,

Yovonda D. Brooks, CPA  
City Auditor

DEPARTMENT OF HUMAN SERVICES  
COMMUNITY SERVICES ADMINISTRATION  
AND  
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
ETHS, ESG, HOPWA & HPP MONTHLY EXPENDITURES REPORT

**ORIGINAL***LAC*

PAYEE NAME: ACC/MY SISTER'S PLACE  
PAYEE ADDRESS: 2305 N. CHARLES STREET  
CITY/STATE/ZIP: BALTIMORE, MD 21218  
CONTACT PERSON: MR. ANGELO BOER  
TELEPHONE NUMBER: (410) 230-5404

GRANT NUMBERS: \_\_\_\_\_  
CONTRACT PERIOD: 7/1/00 THROUGH 6/30/01  
CONTRACT NUMBER: 26506  
REPORT MONTH: Jun-01  
PAYEE FEDERAL I.D. #: 52-0591538

Activity	Budget Categories	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
ETHS	ACCOUNT #					
Shelter Bednights	5291-357-102-02-351	121,878.00	10,036.79	111,841.21	121,878.00	0.00
TOTAL BEDNIGHTS		121,878.00	10,036.79	111,841.21	121,878.00	0.00

Service	Budget Categories	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
HPP						
TOTAL SERVICES		0				
	TOTAL BUDGET					

Internal Use Only	
DHCD/Office of Homeless Services	
APPROVAL PROGRAM ADM: <i>[Signature]</i>	Date: 7/30/01
APPROVAL FINANCE ADM: <i>[Signature]</i>	Date: 7/30/01

Certified (Original Signature)

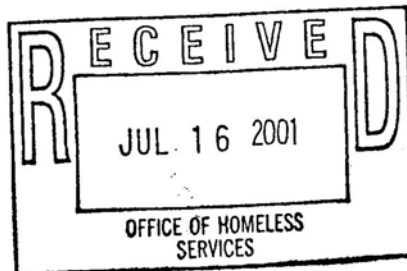
Sandy Peterson, CPA Senior Financial Manager  
Name and Title

27-Jun-01

Date

DHR-CSA Project Officer Signature

Date



DEPARTMENT OF HUMAN SERVICES  
COMMUNITY SERVICES ADMINISTRATION  
AND  
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
ETHS, ESG, HOPWA & HPP MONTHLY EXPENDITURES REPORT

PAYEE NAME: ACC-MY SISTER'S PLACE  
PAYEE ADDRESS: 2305 N. CHARLES STREET  
CITY/STATE/ZIP: BALTIMORE, MD 21218  
CONTACT PERSON: MRS. SANDY PETERSON  
TELEPHONE NUMBER: (410) 261-5846

GRANT NUMBERS: S-01-MC-24-001 (ESG) SA/SN 01- (DHR)  
CONTRACT PERIOD: 7/1/01 THROUGH 6/30/02  
CONTRACT NUMBER: 27241  
REPORT MONTH: June-02  
PAYEE FEDERAL I.D. #: 52-0591538  
ETHS ACCT # 5291-357-202-05-351 57,487.50  
ESG ACCT # 4922-357-202-05-351 65,700.00

5798.26  
61326.14

Activity	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
ETHS					
Shelter Bednights	123,187.50	10,125.00	113,062.50	123,187.50	-
TOTAL BEDNIGHTS	123,187.50	10,125.00	113,062.50	123,187.50	-

Service	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
HPP					
TOTAL SERVICES	0				

Internal Use Only	
DHCD/Office of Homeless Services	
APPROVAL PROGRAM ADM	Date:
APPROVAL FINANCE ADM	Date:

Certified (Original Signature)

Sandy Peterson, CPA Senior Financial Manager

Name and Title

3-Jul-02

Date

DHR-CSA Project Officer Signature

Date

ORIGINAL

LPE

DEPARTMENT OF HUMAN SERVICES  
COMMUNITY SERVICES ADMINISTRATION  
AND  
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
ETHS, ESG, HOPWA & HPP MONTHLY EXPENDITURES REPORT

PAYEE NAME: ACC-CHRISTOPHERS PLACE  
PAYEE ADDRESS: 2305 N. CHARLES STREET  
CITY/STATE/ZIP: BALTIMORE, MD 21218  
CONTACT PERSON: MR. ANGELO BOER  
TELEPHONE NUMBER: (410) 261-6774

GRANT NUMBERS:  
CONTRACT PERIOD: 7/1/00 THROUGH 6/30/01  
CONTRACT NUMBER: 26507  
REPORT MONTH: June-01  
PAYEE FEDERAL I.D. #: 52-0591538

Activity	Budget Categories	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
ETHS						
Shelter Bednights	5291-357-002-01-351	104,390.00	8,580.00	95,810.00	104,390.00	-
TOTAL BEDNIGHTS		104,390.00	8,580.00	95,810.00	104,390.00	-

Service	Budget Categories	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
HPP						
TOTAL SERVICES		0				
	TOTAL BUDGET					

Internal Use Only	
DHCD/Office of Homeless Services	
APPROVAL PROGRAM ADM:	Date:
APPROVAL FINANCE ADM:	Date:

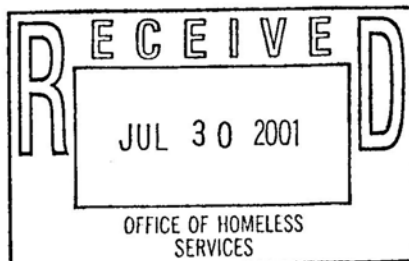
Certified (Original Signature)

Sandy Peterson, CPA Senior Financial Manager  
Name and Title

13-Jul-01  
Date

DHR-CSA Project Officer Signature

Date



DEPARTMENT OF HUMAN SERVICES  
COMMUNITY SERVICES ADMINISTRATION  
AND  
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
ETHS, ESG, HOPWA & HPP MONTHLY EXPENDITURES REPORT

PAYEE NAME: ACC-CHRISTOPHERS PLACE  
 PAYEE ADDRESS: 2305 N. CHARLES STREET  
 CITY/STATE/ZIP: BALTIMORE, MD 21218  
 CONTACT PERSON: MS. SANDY PETERSON  
 TELEPHONE NUMBER: (410) 261-5846

GRANT NUMBERS: S-01-MC-24-001 (ESG) SA/SN 01- (DHR)  
 CONTRACT PERIOD: 7/1/01 THROUGH 6/30/02  
 CONTRACT NUMBER: 27219  
 REPORT MONTH: June-02  
 PAYEE FEDERAL I.D. #: 52-0591538  
 ETHS ACCT # 5291-357-202-04-351 50,589.00  
 ESG ACCT # 4922-357-202-04-351 57,013.00

Activity	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
ETHS					
Shelter Bednights	107,602.00	8,844.00	98,758.00	107,602.00	-
TOTAL BEDNIGHTS	107,602.00	8,844.00	98,758.00	107,602.00	-

Service	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
HPP					
TOTAL SERVICES	0				

Internal Use Only	
DHCD/Office of Homeless Services	
APPROVAL PROGRAM ADM:	Date:
APPROVAL FINANCE ADM:	Date:

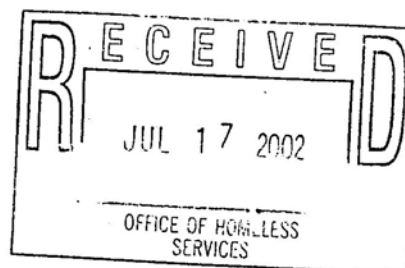
Certified (Original Signature)

Sandy Peterson, CPA Senior Financial Manager  
 Name and Title

9-Jul-02  
 Date

DHR-CSA Project Officer Signature

Date



**ORIGINAL***LR*

DEPARTMENT OF HUMAN SERVICES  
COMMUNITY SERVICES ADMINISTRATION  
AND

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
ETHS, ESG, HOPWA & HPP MONTHLY EXPENDITURES REPORT

PAYEE NAME: ACC-MY SISTER'S PLACE LODGE  
PAYEE ADDRESS: 2305 N. CHARLES STREET  
CITY/STATE/ZIP: BALTIMORE, MD 21218  
CONTACT PERSON: MR. ANGELO BOER  
TELEPHONE NUMBER: (410) 261-6774

GRANT NUMBERS: \_\_\_\_\_  
CONTRACT PERIOD: 7/1/99 THROUGH 6/30/00  
CONTRACT NUMBER: 26508  
REPORT MONTH: June-01  
PAYEE FEDERAL I.D. #: 52-0591538

Activity	Budget Categories	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
ETHS						
Shelter Bednights	5291-357-002-01-351	55,571.25	4,567.50	51,003.75	55,571.25	-
Admin						
TOTAL BEDNIGHTS		55,571.25	4,567.50	51,003.75	55,571.25	-

Service	Budget Categories	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
HPP						
TOTAL SERVICES		0				
	TOTAL BUDGET					

Certified (Original Signature)

Sandy Peterson, CPA Senior Financial Manager  
Name and Title

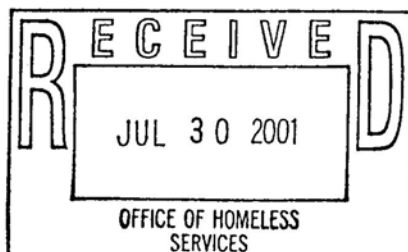
13-Jul-01

Date

Internal Use Only	
DHCD/Office of Homeless Services	
APPROVAL PROGRAM ADM	Date:
APPROVAL FINANCE ADM	Date:

DHR-CSA Project Officer Signature

Date



DEPARTMENT OF HUMAN SERVICES  
COMMUNITY SERVICES ADMINISTRATION  
AND  
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
ETHS, ESG, HOPWA & HPP MONTHLY EXPENDITURES REPORT

PAYEE NAME: ACC-MY SISTER'S PLACE LODGE  
PAYEE ADDRESS: 2305 N. CHARLES STREET  
CITY/STATE/ZIP: BALTIMORE, MD 21218  
CONTACT PERSON: MS. SANDY PETERSON  
TELEPHONE NUMBER: (410) 261-5846

GRANT NUMBERS: S-01-MC-24-001 (ESG) SAVSN 01- (DHR)  
CONTRACT PERIOD: 7/1/01 THROUGH 6/30/02  
CONTRACT NUMBER: 27242  
REPORT MONTH: June-02  
PAYEE FEDERAL I.D. #: 52-0591538  
ETHS ACCT # 5291-357-202-05-351 33,342.75  
ESG ACCT # 4922-357-202-05-351 24,874.75

Activity	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
ETHS					
Shelter Bednights	58,217.50	4,785.00	53,432.50	58,217.50	-
TOTAL BEDNIGHTS	58,217.50	4,785.00	53,432.50	58,217.50	-

Service	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
HPP					
TOTAL SERVICES	0				

Certified (Original Signature)

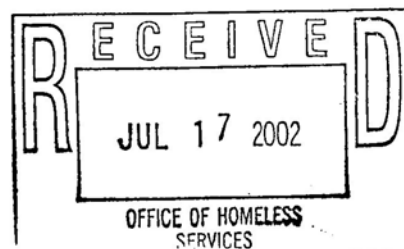
Sandy Peterson, CPA Senior Financial Manager  
Name and Title

9-Jul-02  
Date

Internal Use Only	
DHCD/Office of Homeless Services	
APPROVAL PROGRAM ADM:	Date:
APPROVAL FINANCE ADM:	Date:

DHR-CSA Project Officer Signature

Date



FY: 2001

DEPARTMENT OF HUMAN SERVICES  
COMMUNITY SERVICES ADMINISTRATION

SCHEDULE D-1  
P. 12

EXHIBIT C

GRANT NUMBERS \_\_\_\_\_  
CONTRACT PERIOD: 7/1/00 THROUGH 6/30/01  
CONTRACT NUMBER \_\_\_\_\_  
REPORT MONTH: 26511 JUNE 2001  
PAYEE FEDERAL I. D. #: 52-1203128

Internal Use Only

DHCD/Office of Homeless Services

APPROVAL PROGRAM ADM. Date

APPROVAL FINANCE ADM. Date

DHR-CSA Project Officer Signature

Date

Certified (Original Signature) VIOLET ANDERSON, DIR.  
Name and Title  
Date 6-6-01



## EXHIBIT C

DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT  
AND  
DHR/COMMUNITY SERVICES ADMINISTRATION  
ETHS, ESG, HOPWA, & HPP MONTHLY EXPENDITURE REPORT

GRANT NUMBERS

S-01-MC-24-001 (ESG)

PAYEE NAME: Brown Community Outreach, Inc.

SA/SN 01- (DHR)

PAYEE ADDRESS: 3215 W. Belvedere Street

CONTRACT PERIOD: 7/1/01-6/30/02

CONTRACT NUMBER 27246

CITY/STATE/ZIP: Baltimore, MD 21215

REPORT MONTH: June 2002

CONTACT PERSON: Violet Anderson, Director

PAYEE FEDERAL I. D. #: 52-1203728

TELEPHONE NUMBER: (410) 542-5700

ETHS ACCT. #	5291-357-202-08-351	\$63,236.25
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ESG ACCT. # 4922-357-202-08-351	\$67,251.25
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TOTAL	\$130,487.50
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ACTIVITY	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
55 Shelter bednights	\$130,487.50	10,725	119,762.5	130,487.50	-0-
TOTAL BEDNIGHTS	\$130,487.50	10,725	119,762.5	130,487.50	-0-

SERVICES	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
HPP					
TOTAL SERVICES	\$0.00				

Certified (Original Signature)

VIOLET ANDERSON, EXEC. DIRECTOR

Name and Title

7-5-02

Date \_\_\_\_\_

**Internal Use Only**

DHCD/Office of Homeless Services

APPROVAL PROGRAM ADM:

Date:

APPROVAL FINANCE ADM:

Date:

DHR-GSA Project Officer Signature

Date \_\_\_\_\_

JUL 10 2002

OFFICE OF HOMELESS  
SERVICES

FYE: 2001

DUE DATE: 8TH OF EACH MONTH

SCHEDULE E-1

RECEIVED

DEPARTMENT OF HUMAN SERVICES  
COMMUNITY SERVICES ADMINISTRATION  
AND

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
ETHS, ESG, HOPWA, & HPP MONTHLY EXPENDITURE REPORT

PAYEE NAME: DSS/MOTEL PROGRAM  
PAYEE ADDRESS: 1510 GUILFORD AVE.  
CITY/STATE/ZIP: BALTIMORE, MARYLAND 21202  
CONTACT PERSON: BOB KIRK  
TELEPHONE NUMBER: 410-381-5728

GRANT NUMBERS \_\_\_\_\_  
CONTRACT PERIOD: 7/1/00 THROUGH 6/30/01  
CONTRACT NUMBER: 26513  
REPORT MONTH: June, 2001  
PAYEE FEDERAL I. D. #: \_\_\_\_\_

ACTIVITY	Budget Categories	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
<b>ETHS</b>	<b>ACCOUNT #</b>					
Shelter bednights		\$18,528.00	\$4,417.37	\$14,110.63	\$18,528.00	\$0.00
Transportation		\$1,999.00	\$1,999.00	\$0.00	\$1,999.00	\$0.00
Admin		\$463.00	\$83.00	\$380.00	\$463.00	\$0.00
<b>TOTAL BEDNIGHTS</b>		<b>\$20,990.00</b>	<b>\$6,499.37</b>	<b>\$14,490.63</b>	<b>\$20,990.00</b>	<b>\$0.00</b>

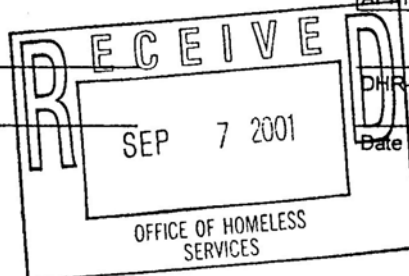
SERVICES	Budget Categories	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
<b>HPP</b>						
<b>TOTAL SERVICES</b>						
	<b>TOTAL BUDGET</b>					

Internal Use Only	
DHCD/Office of Homeless Services	
APPROVAL PROGRAM ADM:	Date:
APPROVAL FINANCE ADM:	Date:

Certified (Original Signature)  
Terri Ames, Assistant Director

Name and Title

Date



DHR-CSA Project Officer Signature

Date

FYE: 2001

DUE DATE: 8TH OF EACH MONTH

DEPARTMENT OF HUMAN SERVICES  
COMMUNITY SERVICES ADMINISTRATION  
AND  
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
ETHS, ESG, HOPWA, & HPP MONTHLY EXPENDITURE REPORT

PAYEE NAME: DSS/FOSTER CARE GRANT NUMBERS \_\_\_\_\_  
 PAYEE ADDRESS: 1510 GUILFORD AVE. CONTRACT PERIOD: 7/1/00THROUGH 6/30/01  
 CITY/STATE/ZIP: BALTIMORE, MARYLAND 21202 CONTRACT NUMBER: 25514  
 CONTACT PERSON: JOANNE STOUGH REPORT MONTH: May-01 June  
 TELEPHONE NUMBER: 410-361-5021 PAYEE FEDERAL I. D. #: \_\_\_\_\_

ACTIVITY	Budget Categories	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures		Available Balance
<b>ETHS</b>	<b>ACCOUNT #</b>						
Shelter bednights	5291-357-002-11-351	\$ 17,520.00	\$1,440.00	\$16,080.00	\$17,520.00		\$ -
Admin							
<b>TOTAL BEDNIGHTS</b>		<b>\$ 17,520.00</b>	<b>\$1,440.00</b>	<b>\$16,080.00</b>	<b>\$17,520.00</b>		<b>\$ -</b>

SERVICES	Budget Categories	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Obligations	Available Balance
<b>HPP</b>							
<b>TOTAL SERVICES ETHS TOTAL</b>		<b>\$0.00</b>					
	<b>TOTAL BUDGET</b>						

Internal Use Only	
DHCD/Office of Homeless Services	
APPROVAL PROGRAM ADM:	Date:
APPROVAL FINANCE ADM:	Date:

Certified (Original Signature)  
 Terri Gilyard-Ames, Assistant Director  
 Name and Title

Date

7/12/01

DHR-CSA Project Officer Signature

Date

104



FY: 2001

DUE DATE: : OF EACH MONTH

## EXHIBIT C

DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT  
AND  
DHR/COMMUNITY SERVICES ADMINISTRATION  
ETHS, ESG, HOPWA, & HPP MONTHLY EXPENDITURE REPORT

GRANT NUMBERS CSA/SN 02-003 (DHR)

PAYEE NAME: Balto. Dept. of Social Services/Motel Pgm.

PAYEE ADDRESS: 1510 Guilford Avenue

CITY/STATE/ZIP: Baltimore, MD 21203

CONTACT PERSON: Bob Kirk

TELEPHONE NUMBER: (410) 361-5728

CONTRACT PERIOD: 7/1/01-6/30/02

CONTRACT NUMBER 27275

REPORT MONTH: June, 2002

PAYEE FEDERAL I. D. #:

ETHS ACCT. # 5291-357-202-10-351 \$21,720.00

ACTIVITY	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
300 single rooms/\$42	\$12,600.00	\$4,520.69	\$8,079.31	\$12,600.00	\$0.00
190 double rooms/\$48	\$9,120.00	\$0.00	\$9,120.00	\$9,120.00	\$0.00
TOTAL	\$21,720.00	\$4,520.69	\$17,199.31	\$21,720.00	\$0.00

SERVICES	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
HPP					
TOTAL SERVICES	\$0.00				

Internal Use Only	
DHCD/Office of Homeless Services	
APPROVAL PROGRAM ADM:	Date:
APPROVAL FINANCE ADM:	Date:

Certified (Original Signature)  
Terri Ames, Assistant Director

Name and Title

Date

DHR-CSA Project Officer Signature

Date



ORIGINAL

LAR

DUE DATE: 8TH OF EACH MONTH  
DEPARTMENT OF HUMAN SERVICES  
ETHS, ESG, HOPWA, & HPP MONTHLY EXPENDITURE REPORT

PAYEE NAME: I CAN, INC.  
PAYEE ADDRESS: P.O. BOX 1167  
CITY/STATE/ZIP: BALTIMORE, MARYLAND 21203-1167  
TELEPHONE NUMBER: 410-467-8623  
CONTACT PERSON: Lonnie J. Davis, Jr.

Contract Number: 26519  
CONTRACT PERIOD: 7/1/00 THROUGH 6/30/01  
ACCOUNT NUMBER: 5291-357-102-16-351  
Report Month: Jun-01  
PAYEE FEDERAL I.D.#: 52-1999-430

ETHS

SERVICES	BUDGET CATEGORY	APPROVED BUDGET	REPORT MONTH EXPENDITURES	PREVIOUS EXPENDITURES	TOTAL EXPENDITURES	AVAILABLE BALANCE
BED NIGHT EXPANSION	1.1	\$ 182,500.00	\$ 15,000.00	\$ 167,500.00	\$ 182,500.00	\$ -
TOTALS		\$ 182,500.00	\$ 15,000.00	\$ 167,500.00	\$ 182,500.00	\$ -

REQUEST FOR PAYMENT: YES NO

Amount Requested: \$ 15,000.00

INTERNAL USE ONLY  
DHCD/OFFICE OF HOMELESS SERVICES  
APPROVAL PROGRAM ADM:  
APPROVAL FINANCE ADM:

CERTIFIED (ORIGINAL SIGNATURE)  
Lonnie J. Davis, Jr.  
Office Manager

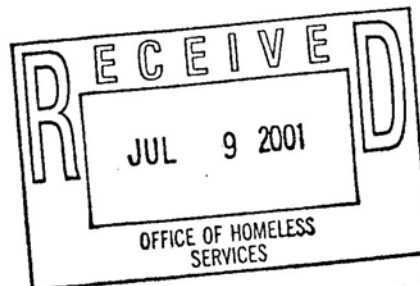
DHR-CSA PROJECT OFFICER SIGNATURE

DATE:

7/6/01

DATE:

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ORIGINAL

AR

DUE DATE: 8TH OF EACH MONTH  
 DEPARTMENT OF HUMAN SERVICES  
 ETHS, ESG, HOPWA, & HPP MONTHLY EXPENDITURE REPORT

PAYEE NAME: I CAN, INC.  
 PAYEE ADDRESS: P.O. BOX 1167  
 CITY/STATE/ZIP: BALTIMORE, MARYLAND 21203-1167  
 TELEPHONE NUMBER: 410-467-8623  
 CONTACT PERSON: Lonnie J. Davis, Jr.

Contract Number: 26519  
 CONTRACT PERIOD: 7/1/00 THROUGH 6/30/01  
 ACCOUNT NUMBER: 5291-357-102-16-351  
 Report Month: Jun-01  
 PAYEE FEDERAL I.D.#: 52-1999-430

## CCF

SERVICES	BUDGET CATEGORY	APPROVED BUDGET	REPORT MONTH EXPENDITURES	PREVIOUS EXPENDITURES	TOTAL EXPENDITURES	AVAILABLE BALANCE
BED NIGHT EXPANSION	1.2	\$ 109,500.00	\$ 9,000.00	\$ 100,500.00	\$ 109,500.00	\$ -
TOTALS		\$ 109,500.00	\$ 9,000.00	\$ 100,500.00	\$ 109,500.00	\$ -

REQUEST FOR PAYMENT: YES NO

Amount Requested: \$ 9,000.00

INTERNAL USE ONLY  
 DHCD/OFFICE OF HOMELESS SERVICES  
 APPROVAL PROGRAM ADM:  
 APPROVAL FINANCE ADM:

CERTIFIED (ORIGINAL SIGNATURE)  
 Lonnie J. Davis, Jr.  
 Office Manager

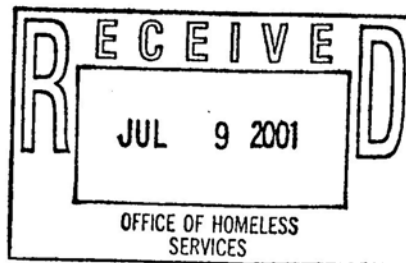
DHR-CSA PROJECT OFFICER SIGNATURE

DATE:

7/6/01

DATE:

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DUE DATE: 8TH OF EACH MONTH  
DEPARTMENT OF HUMAN SERVICES  
ETHS, ESG, HOPWA & HPP MONTHLY EXPENDITURE REPORT

PAYEE NAME: I CAN, INC.  
PAYEE ADDRESS: P.O. BOX 1167  
CITY/STATE/ZIP: BALTIMORE, MARYLAND 21203-1167  
TELEPHONE NUMBER: 410-467-8623  
CONTACT PERSON: Lonnie J. Davis, Jr.

Contract Number: 27274  
CONTRACT PERIOD: 7/1/01 THROUGH 6/30/02  
ACCOUNT NUMBER: 5291-357-202-16-351  
Report Month: Jun-02  
PAYEE FEDERAL I.D.#: 52-1999-430

ETHS

SERVICES	BUDGET CATEGORY	APPROVED BUDGET	REPORT MONTH EXPENDITURES	PREVIOUS EXPENDITURES	TOTAL EXPENDITURES	AVAILABLE BALANCE
BED NIGHT EXPANSION	1.1	\$ 80,482.50	\$ 6,615.00	\$ 73,867.50	\$ 80,482.50	\$ -
TOTALS		\$ 80,482.50	\$ 6,615.00	\$ 73,867.50	\$ 80,482.50	\$ -

REQUEST FOR PAYMENT: YES NO

Amount Requested: \$ 6,615.00

INTERNAL USE ONLY  
DHCD/OFFICE OF HOMELESS SERVICES  
APPROVAL PROGRAM ADM:  
APPROVAL FINANCE ADM:

CERTIFIED (ORIGINAL SIGNATURE)  
Lonnie J. Davis, Jr.  
CFO

\_\_\_\_\_  
DHR-CSA PROJECT OFFICER SIGNATURE

DATE:

7/8/02

DATE:

\_\_\_\_\_





DUE DATE: 8TH OF EACH MONTH  
 DEPARTMENT OF HUMAN SERVICES  
 ETHS, ESG, HOPWA & HPP MONTHLY EXPENDITURE REPORT

PAYEE NAME: I CAN, INC.  
 PAYEE ADDRESS: P.O. BOX 1167  
 CITY/STATE/ZIP: BALTIMORE, MARYLAND 21203-1167  
 TELEPHONE NUMBER: 410-467-8623  
 CONTACT PERSON: Lonnie J. Davis, Jr.

Contract Number: 27274  
 CONTRACT PERIOD: 7/1/01 THROUGH 6/30/02  
 ACCOUNT NUMBER: 5291-357-202-16-351  
 Report Month: Jun-02  
 PAYEE FEDERAL I.D.#: 52-1999-430

## CCF

SERVICES	BUDGET CATEGORY	APPROVED BUDGET	REPORT MONTH EXPENDITURES	PREVIOUS EXPENDITURES	TOTAL EXPENDITURES	AVAILABLE BALANCE
BED NIGHT EXPANSION	1.2	\$ 112,785.00	\$ 9,270.00	\$ 103,515.00	\$ 112,785.00	\$ -
TOTALS		\$ 112,785.00	\$ 9,270.00	\$ 103,515.00	\$ 112,785.00	\$ -

REQUEST FOR PAYMENT: YES NO

Amount Requested: \$ 9,270.00

INTERNAL USE ONLY  
 DHCD/OFFICE OF HOMELESS SERVICES  
 APPROVAL PROGRAM ADM:  
 APPROVAL FINANCE ADM:

CERTIFIED (ORIGINAL SIGNATURE)  
 Lonnie J. Davis, Jr.  
 CFO

DHR-CSA PROJECT OFFICER SIGNATURE

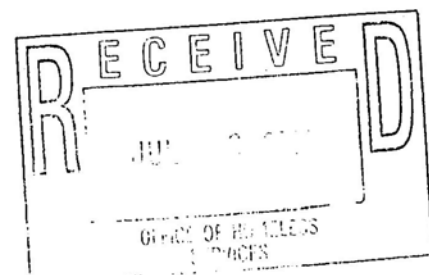
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7/8/02

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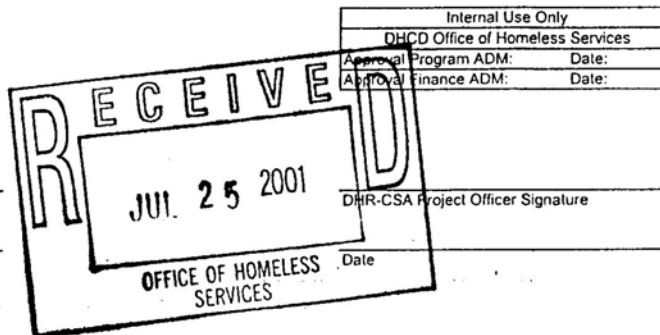
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5291-3560



ACTIVITY	BUDGET CATEGORIES	APPROVED BUDGET	REPORT MONTH EXPENDITURES	PREVIOUS EXPENDITURES	TOTAL EXPENDITURES	AVAILABLE BALANCE
Bednights	Account #					
Shelter Bednights	5291-357-002-15-351					
		153,300.00	12,600.00	140,700.00	153,300.00	-
Total Bednights		153,300.00	12,600.00	140,700.00	153,300.00	-

SERVICES	BUDGET CATEGORIES	APPROVED BUDGET	REPORT MONTH EXPENDITURES	PREVIOUS EXPENDITURES	TOTAL EXPENDITURES	AVAILABLE BALANCE
Total Services	0	0	0	0	0	0
	Total Budget					

CAROLE ALEXANDER  
Name and Title  
7/20/01  
Date



DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
AND  
DHR/COMMUNITY SERVICES ADMINISTRATION  
ETHS, WHCS, ESG, HOPWA, & HPP MONTHLY EXPENDITURE REPORT

PAYEE NAME: House of Ruth Baltimore, Inc.  
PAYEE ADDRESS: 2201 Argonne Drive  
CITY/STATE/ZIP: Baltimore, MD 21218  
CONTACT PERSON: Sally Huffines  
TELEPHONE NUMBER: (410) 889-0840

GRANT NUMBERS CSA/SN02-003 - DHR/ETHS  
CSA/HW02-008 - DHR/HWCS

CONTRACT PERIOD 7/1/01 - 6/30/02  
CONTRACT NUMBER 27251  
REPORT MONTH June 30, 2002  
PAYEE FEDERAL I.D. # 52-1100236  
ETHS ACCT. # 5291-357-202-18-351 \$ 161,271.60  
WHCS ACCT. # 5266-357-202-18-351 \$ 46,450.00  
TOTAL \$ 207,721.60

ACTIVITY	APPROVED BUDGET	REPORT MONTH EXPENDITURES	PREVIOUS EXPENDITURES	TOTAL EXPENDITURES	AVAILABLE BALANCES
84 Beds @ \$5.26/bed/yr.	\$ 161,271.60	13,255.20	148,016.40	161,271.60	\$ -
84 Shelter Beds	\$ 46,450.00	3,529.88	42,920.12	46,450.00	\$ -
TOTAL BEDNIGHTS	\$ 207,721.60	16,785.08	190,936.52	207,721.60	\$ -

SERVICES	APPROVED BUDGET	REPORT MONTH EXPENDITURES	PREVIOUS EXPENDITURES	TOTAL EXPENDITURES	AVAILABLE BALANCES
TOTAL SERVICES	0				

Internal Use Only	
DHCD/Office of Homeless Services	
APPROVAL PROGRAM ADM:	DATE:
APPROVAL FINANCE ADM:	DATE:

Certified (Original Signature)

CAROLE ALEXANDER

Name and Title

Date 7/8/02

DHR-CSA Project Officer Signature

Date

DEPARTMENT OF HUMAN SERVICES  
COMMUNITY SERVICES ADMINISTRATION  
AND

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
ETHS, ESG, HOPWA, & HPP MONTHLY EXPENDITURE REPORT

SCHEDULE H-1

EXHIBIT C

ORIGINAL

*LTG*

GRANT NUMBERS

CONTRACT PERIOD: 7/1/00 THROUGH 6/30/01

CONTRACT NUMBER 25622

REPORT MONTH: June, 2001

PAYEE FEDERAL I. D. #: 52-143849

PAYEE NAME: MARIAN HOUSE

PAYEE ADDRESS: 949 GORSUCH AVE.

CITY/STATE/ZIP: BALTIMORE, MARYLAND 21218

CONTACT PERSON: Sr. Augusta Reilly

TELEPHONE NUMBER: 410-467-4121

ACTIVITY	Budget Categories	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
ETHS: ACCOUNT.#						
Shelter bednights	5291-357-102-20-351	\$101,944.00	\$ 8,379.00	\$ 93,565.50	\$ 101,944.50	\$ - 0.50
TOTAL BEDNIGHTS	1260	\$101,944.00	\$ 8,379.00	\$ 93,565.50	\$ 101,944.50	- \$0.50
SERVICES	Budget Categories	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
HPP:						
TOTAL SERVICES		\$0.00				
	TOTAL BUDGET	\$101,944.00				

Internal Use Only	
DHCD/Office of Homeless Services	
APPROVAL PROGRAM ADM:	Date:
APPROVAL FINANCE ADM:	Date:

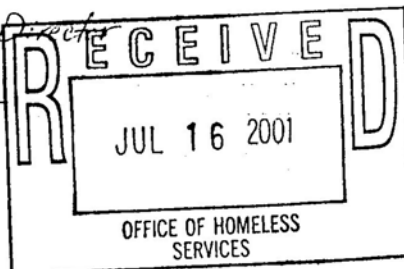
Certified (Original Signature)

*Sr. Augusta Reilly, RSH, Exec. Director*

Name and Title

*July 3, 2001*

Date



DHR-CSA Project Officer Signature

Date

FY: 2002

DUE DATE: OF EACH MONTH

SCHEDULE H-2

EXHIBIT C

DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT  
AND  
DHR/COMMUNITY SERVICES ADMINISTRATION  
ETHS, ESG, HOPWA, & HPP MONTHLY EXPENDITURE REPORT

PAYEE NAME: Marion House, Inc.  
 PAYEE ADDRESS: 949 Gorsuch Avenue  
 CITY/STATE/ZIP: Baltimore, MD 21218  
 CONTACT PERSON: Sr. Augusta Reilly  
 TELEPHONE NUMBER: (410) 467-4121

GRANT NUMBERS CSA/SN02-003 - DHR/ETHS  
CSA/HW/02-008 - DHR/HWCS  
 CONTRACT PERIOD: 7/1/01-6/30/02  
 CONTRACT NUMBER: 27253  
 REPORT MONTH: June, 2002  
 PAYEE FEDERAL I. D. #: 52-1243849  
 ETHS ACCT. # 5291-357-202-19-351 \$102,711.00  
 WHCS ACCT # 5256-357-202-19-351 \$101,178.00  
 TOTAL \$203,889.00

ACTIVITY	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
42 Shelter beds	\$203,889.00	\$16,758.00	\$187,131.00	\$203,889.00	-0-
	1260				
TOTAL BEDNIGHTS	\$203,889.00	\$16,758.00	\$187,131.00	\$203,889.00	-0-

SERVICES	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
HPP					
TOTAL SERVICES	\$0.00				

Certified (Original Signature)  
 Sr. Augusta Reilly, RSM, Exec. Director

Name and Title  
 July 2, 2002

Date

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	DHCD/Office of Homeless Services	
	APPROVAL PROGRAM ADM:	Date:
	APPROVAL FINANCE ADM:	Date:

OFFICE OF HOMELESS SERVICES  
DHR-CSA Project Officer Signature

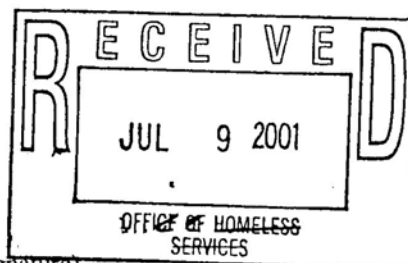
Date

ORIGINAL  
HARDUE DATE: 8<sup>TH</sup> OF EACH MONTH  
DEPARTMENT OF HUMAN SERVICES  
COMMUNITY SERVICES ADMINISTRATION  
ANDU. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
ETHS, ESG, HOPWA, & HPP MONTHLY EXPENDITURE REPORT

FY: 2001

PAYEE NAME: MCVET  
PAYEE ADDRESS: 301 N. HIGH ST  
CITY/STATE/ZIP: BALTIMORE, MARYLAND 21202  
CONTACT PERSON: DR. JACK PIERCE  
TELEPHONE NO.: (410) 576-9626GRANT NUMBERS :  
CONTRACT PERIOD: 7/1/00 THRU 6/30/01  
CONTRACT NUMBER: 26523  
REPORT MONTH: June 2001  
PAYEE FEDERAL ID# 52-1815710

ACTIVITY	BUDGET CATEGORIES	APPROVED BUDGET	REPORT MONTH EXPENDITURES	PREVIOUS EXPENDITURES	TOTAL EXPENDITURES	AVAILABLE BALANCE
ETHS	ACCOUNT #					
SHELTER BEDNIGHTS	5291-357-102-21-351	\$310,250.00	25,500.00	284,750.00	310,250.00	0.00
TOTAL BEDNIGHTS		\$310,250.00	25,500.00	284,750.00	310,250.00	0.00
SERVICES	BUDGET CATEGORIES	APPROVED BUDGET	REPORT MONTH EXPENDITURES	PREVIOUS EXPENDITURES	TOTAL EXPENDITURES	AVAILABLE BALANCE
HPP						
TOTAL SERVICES		\$0.00				
	TOTAL BUDGET					



INTERNA; USE ONLY	
DHCD/Office of Homeless Services	
APPROVAL PROGRAM ADM	DATE
APPROVAL FINANCE ADM.	DATE

CERTIFIED (Original Signature)

CHARLES WILLIAMS EXECUTIVE DIRECTOR  
NAME AND TITLE6 JUL 2001  
DATE

DHR-CSA PROJECT OFFICER SIGNATURE

DATE \_\_\_\_\_

DUE DATE: 8<sup>TH</sup> OF EACH MONTH  
 DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT  
 AND  
 DHR/COMMUNITY SERVICES ADMINISTRATION  
 ETHS, ESG, HOPWA, & HPP MONTHLY EXPENDITURE REPORT

FY: 2002

PAYEE NAME: MD. Center for Veterans Edu./Training  
 PAYEE ADDRESS: 301 N. HIGH ST  
 CITY/STATE/ZIP: BALTIMORE, MARYLAND 21202  
 CONTACT PERSON: Col. Charles Williams  
 TELEPHONE NO.: (410) 576-9626

GRANT NUMBERS : SA/SN 01- (DHR)  
S-01-MC-24-001 (ESG)  
 CONTRACT PERIOD: 7/1/01 THRU 6/30/02  
 CONTRACT NUMBER: 27279  
 REPORT MONTH: JUNE 2002  
 PAYEE FEDERAL ID# 52-1815710  
 ETHS ACCT.# 5291-357-202-21-351 \$57,487.50  
 ESG ACCT.# 4922-357-202-21-351 \$64,787.50  
 TOTAL: \$122,275.00

4725.  
5325.

ACTIVITY	APPROVED BUDGET	REPORT MONTH EXPENDITURES	PREVIOUS EXPENDITURES	TOTAL EXPENDITURES	AVAILABLE BALANCE
50 Emergency Beds	\$122,275.00	10,050.00	112,225.00	122,275.00	.00
TOTAL BEDNIGHTS	\$122,275.00	10,050.00	112,225.00	122,275.00	.00
SERVICES	APPROVED BUDGET	REPORT MONTH EXPENDITURES	PREVIOUS EXPENDITURES	TOTAL EXPENDITURES	AVAILABLE BALANCE
HPP					
TOTAL SERVICES	\$0.00				

INTERNAL USE ONLY	
DHCD/Office of Homeless Services	
APPROVAL PROGRAM ADM:	DATE:
APPROVAL FINANCE ADM:	DATE:

CERTIFIED (Original Signature)

CHARLES WILLIAMS EXECUTIVE DIRECTOR  
 NAME AND TITLE

2 JULY 2002  
 DATE

DHR-CSA PROJECT OFFICER SIGNATURE

DATE \_\_\_\_\_

DUE DATE: 8<sup>TH</sup> OF EACH MONTH  
 DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT  
 AND  
 DHR/COMMUNITY SERVICES ADMINISTRATION  
 ETHS, ESG, HOPWA, & HPP MONTHLY EXPENDITURE REPORT

FY: 2002

PAYEE NAME: MD. Center for Veterans Edu./Training GRANT NUMBERS : SA/SN 01- (DHR)  
 PAYEE ADDRESS: 301 N. HIGH ST CONTRACT PERIOD: 7/1/01 THRU 6/30/02  
 CITY/STATE/ZIP: BALTIMORE, MARYLAND 21202 CONTRACT NUMBER: 27279  
 CONTACT PERSON: Col. Charles Williams REPORT MONTH: JUNE 2002  
 TELEPHONE NO.: (410) 576-9626 PAYEE FEDERAL ID# 52-1815710  
 ETHS ACCT.# 5291-357-202-21-351 \$120,450.00

TOTAL: \$120,450.00

ACTIVITY	APPROVED BUDGET	REPORT MONTH EXPENDITURES	PREVIOUS EXPENDITURES	TOTAL EXPENDITURES	AVAILABLE BALANCE
120 Transitional Beds	\$120,450.00	9,900.00	110,550.00	120,450.00	.00
TOTAL BEDNIGHTS	\$120,450.00	9,900.00	110,550.00	120,450.00	.00
SERVICES	APPROVED BUDGET	REPORT MONTH EXPENDITURES	PREVIOUS EXPENDITURES	TOTAL EXPENDITURES	AVAILABLE BALANCE
HPP					
TOTAL SERVICES	\$0.00				

INTERNAL USE ONLY	
DHCD/Office of Homeless Services	
APPROVAL PROGRAM ADM:	DATE:
APPROVAL FINANCE ADM:	DATE:

CERTIFIED (Original Signature)

CHARLES WILLIAMS EXECUTIVE DIRECTOR  
 NAME AND TITLE

2 JULY 2002  
 DATE

DHR-CSA PROJECT OFFICER SIGNATURE

DATE \_\_\_\_\_





FY: 2002

DU RE: 8TH OF EACH MONTH

SCHEDULE J-2

EXHIBIT C

DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT  
AND  
DHR/COMMUNITY SERVICES ADMINISTRATION  
ETHS, ESG, HOPWA, & HPP MONTHLY EXPENDITURE REPORT

PAYEE NAME: <u>Project P.L.A.S.E., Inc.</u>	GRANT NUMBERS <u>SA/SN 01-</u> (DHR)
PAYEE ADDRESS: <u>2029 St. Paul Street</u>	<u>S-01-MC-24-001</u> (ESG)
CITY/STATE/ZIP: <u>Baltimore, MD 21218</u>	CONTRACT PERIOD: <u>7/1/01-6/30/02</u>
CONTACT PERSON: <u>Mary Slicher</u>	CONTRACT NUMBER: <u>27255</u>
TELEPHONE NUMBER: <u>(410) 837-1400</u>	REPORT MONTH: <u>JUNE 2002</u>
	PAYEE FEDERAL I. D. #: <u>23-7367331</u>
	ETHS ACCT. # <u>5291-357-202-26-351</u> \$55,188.00
	ESG ACCT. # <u>4922-351-202-26-351</u> \$101,265.60
	TOTAL \$156,453.60

ACTIVITY	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
48 Shelter bednights	\$156,453.60	12,859.20	143,594.40	156,453.60	0.00
48 Beds x \$8.93					
x 30 days					
TOTAL BEDNIGHTS	\$156,453.60	12,859.20	143,594.40	156,453.60	0.00

12,858.40 - BAL

SERVICES	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
HPP					
TOTAL SERVICES	\$0.00				

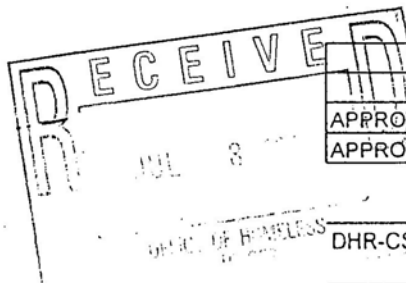
Certified (Original Signature)

MARY C. SLICHER

Name and Title

7/8/02

Date



Internal Use Only

DHCD/Office of Homeless Services

APPROVAL PROGRAM ADM: Date:

APPROVAL FINANCE ADM: Date:

DHR-CSA Project Officer Signature

Date

ORIGINAL

LAR

DUE DATE: 8TH OF EACH MONTH

DEPARTMENT OF HUMAN SERVICES  
COMMUNITY SERVICES ADMINISTRATION

and

U.S. DEPARTMENT OF HOUSING and URBAN DEVELOPMENT  
ETHS,ESG,HOPWA,HPP MONTHLY EXPENDITURE REPORT

Payee Name: St. Vincent de Paul Society of Baltimore, Inc. Contract Period: 07/01/00 thru 06/30/01  
 Payee Address: 320 Cathedral Street Contract Number: 26529-Frederick Ozanam  
 City/State/Zip: Baltimore, MD 21201 June-01  
 Telephone Number 410-547-5377 Payee Federal I.D. #52-0597056

ACTIVITY	BUDGET CATAGORIES	APPROVED BUDGET	REPORT MONTH EXPENDITURES	PREVIOUS EXPENDITURES	TOTAL EXPENDITURES	AVAILABLE BALANCE
ETHS						
Shelter Bednights	5291-357-102-29-351	\$ 36,500.00	\$ 3,038.00	\$ 33,462.00	\$ 36,500.00	\$ -
Total Budget		\$ 36,500.00	\$ 3,038.00	\$ 36,504.00	\$ 39,542.00	\$ -

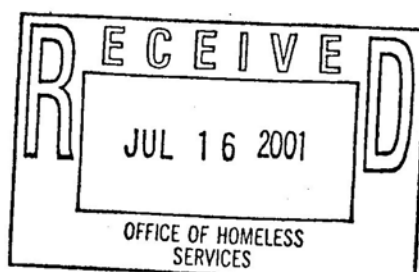
Certified Original Signature:

Doris Frederick, Adm. Assistant

July 9, 2001

Date

Internal Use Only DHCD/Office of Homeless Services	
Approval Program Adm:	Date:
Approval Finance Adm:	Date: 7/30/01
DHR-CSA Project Officer Signature	
Date	



FY: 2002

DUE DATE: 8TH OF EACH MONTH

DEPARTMENT OF HOUSING and COMMUNITY DEVELOPMENT  
and  
DHR/COMMUNITY SERVICES ADMINISTRATION  
ETHS,WHCS,ESG,HOPWA, and HPP MONTHLY EXPENDITURE REPORT

Grant Numbers: CSA/SN02 - DHR/ETHS

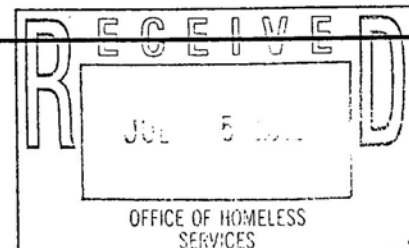
Payee Name: St Vincent de Paul Society Contract Period: 07/01/01 thru 06/30/02  
 Payee Address: 320 Cathedral St. #622 Contract Number: 27278 - Frederick Ozanam House  
 City/State/Zip: Baltimore, MD 21201 Report Month: June 2002  
 Contact Person: Doris Frederick Payee Federal I.D. #52-0597056  
 Telephone Number: 410-547-5451 ETHS Acct #5291-357-292-29-351  
 Total \$93,075.00

ACTIVITY	APPROVED BUDGET	REPORT MONTH EXPENDITURES	PREVIOUS EXPENDITURES	TOTAL EXPENDITURES	AVAILABLE BALANCE
60 Day Units	\$ 54,750.00	\$ 4,568.00	\$ 50,182.00	\$ 54,750.00	\$ -
20 Transitional Beds	\$ 38,325.00	\$ 3,191.00	\$ 35,134.00	\$ 38,325.00	\$ -
Total Budget	\$ 93,075.00	\$ 7,759.00	\$ 85,316.00	\$ 93,075.00	\$ -

Certified Original Signature:  
Doris Frederick, Adm. Assistant

July 3, 2002  
Date

Internal Use Only DHCD/Office of Homeless Services	
Approval Program Adm:	Date:
Approval Finance Adm:	Date:
DHR-CSA Project Officer Signature	
Date	



ORIGINAL

EXHIBIT C

DEPARTMENT OF HUMAN SERVICES  
COMMUNITY SERVICES ADMINISTRATION  
AND

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
ETHS, ESG, HOPWA, & HPP MONTHLY EXPENDITURE REPORT

PAYEE NAME: SALVATION ARMY/BOOTH HOUSE  
PAYEE ADDRESS: 1114 N. CALVERT STREET  
CITY/STATE/ZIP: BALTIMORE, MARYLAND 21202  
CONTACT PERSON: JEANEEN STORY  
EPHONE NUMBER: 410-685-8878

GRANT NUMBERS	
CONTRACT PERIOD:	7/1/00 THROUGH 5/31/01
CONTRACT NUMBER	25530
REPORT MONTH:	June, 2001
PAYEE FEDERAL I. D. #:	

ACTIVITY	Budget Categories	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
ETHS	ACCOUNT #					
Shelter bednights	5291-357-102-30-351	\$76,650.00	6,387.50	70,262.50	76,650.00	-0-
TOTAL BEDNIGHTS		\$76,650.00				

SERVICES	Budget Categories	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
HPP -						
TOTAL SERVICES		\$0.00				
	TOTAL BUDGET	\$76,650.00				

Internal Use Only

DHCD/Office of Homeless Services

APPROVAL PROGRAM ADM: \_\_\_\_\_ Date: \_\_\_\_\_

APPROVAL FINANCE ADM: \_\_\_\_\_ Date: \_\_\_\_\_

Certified (Original Signature)

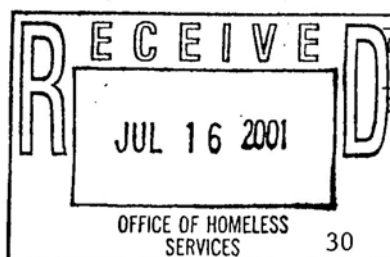
## Jeaneen Story

Name and Title

Date \_\_\_\_\_

HR-CSA Project Officer Signature

Date \_\_\_\_\_



FY:2002

Due Date: 8TH OF EACH MONTH

EXHIBIT C

DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT  
AND  
DHR/COMMUNITY SERVICES ADMINISTRATION  
ETHS, ESG, HOPWA, & HPP MONTHLY EXPENDITURE REPORT

PAYEE NAME:	The Salvation Army, A Georgia Corp.	Grant Numbers:	SA/SN 01-	(DHR)
PAYEE ADDRESS:	1114 N. Calvert Street	Contract Period:	07/01/01 - 06/30/02	
		Contract Number:	27257	
CITY/STATE/ZIP:	Baltimore, MD 21202	Report Month:	June 2002	
CONTACT PERSON:	Connie Wise	Payee Federal ID #:		
TELEPHONE NUMBER:	410 347 9944	ETHS Acct. #:	5291 357 202 30 351	\$80,482.50
		Total		\$80,482.50

Activity	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
42 Shelter Bednights	\$80,482.50	\$6,705.50	\$73,777.12	\$80,482.62	(\$0.12)
Total Bednights	\$80,482.50	\$6,705.50	\$73,777.12	\$80,482.62	(\$0.12)

Services	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
Total Bednights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



Internal Use Only	
DHCD/Office of Homelss Services	
Approval Program ADM:	Date:
Approval Finance ADM:	Date:

Certified (Original Signature)

*James Story*  
Name and Title

DHR-CSA Project Officer Signature

*7-2-02*  
Date

Date

FY 2001

DUE DATE: 8TH OF EACH MONTH

DEPARTMENT OF HUMAN SERVICES  
COMMUNITY SERVICES ADMINISTRATION  
AND

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
ETHS, ESG, HOPWA & HPP MONTHLY EXPENDITURE REPORT

ORIGINAL

LAR

PAYEE NAME: YWCA of Greater Baltimore Area, Inc.  
PAYEE ADDRESS: 128 West Franklin Street  
CITY/STATE/ZIP: Baltimore, MD 21201  
CONTACT PERSON: Edward Pinder  
TELEPHONE NUMBER (410) 685-1460 ext. 408

GRANT NUMBERS 5291-357-002-36-351  
CONTRACT PERIOD: 7/01/00 THROUGH 6/30/01  
CONTRACT NUMBER 26533  
REPORT MONTH: June 2001  
FEDERAL I.D. # 52-0591703

30

ACTIVITY	Budget Categories	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
ETHS ACCOUNT #						
Shelter bednights	5291-357-102-36-351	\$ 137,970.00	\$ 11,340.00	\$ 126,630.00	\$ 137,970.00	\$ -
Admin		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BEDNIGHTS		\$ 137,970.00	\$ 11,340.00	\$ 126,630.00	\$ 137,970.00	\$ -

SERVICES	Budget Categories	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
HPP						
TOTAL SERVICES						
	TOTAL BUDGET	\$ 137,970.00	\$ 11,340.00	\$ 126,630.00	\$ 137,970.00	\$ -

6898.50 (21)  
4441.50 (HP)

## Internal Use Only

DHCD/Office of Homeless Services

APPROVAL PROGRAM ADM:	Date:
APPROVAL FINANCE ADM:	Date:

Certified(Original Signature)

Rosalyn Branson, Executive Director  
Name and Title

7-9-01

Date



DHR-CSA Project Officer Signature

Date

32

FY 2001

DUE DATE: 8TH OF EACH MONTH

ORIGINAL

HAR

DEPARTMENT OF HUMAN SERVICES  
COMMUNITY SERVICES ADMINISTRATION  
ANDU.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
ETHS, ESG, HOPWA & HPP MONTHLY EXPENDITURE REPORT

PAYEE NAME: YWCA of Greater Baltimore Area, Inc. /Con Care  
 PAYEE ADDRESS : 128 West Franklin Street  
 CITY/STATE/ZIP: Baltimore, MD 21201  
 CONTACT PERSON: Edward Pinder  
 TELEPHONE NUMBER (410) 685-1460 ext. 408

GRANT NUMBERS 5291-357-102-36-351  
 CONTRACT PERIOD: 7/01/00 THROUGH 6/30/01  
 CONTRACT NUMBER 26533  
 REPORT MONTH: June 2001  
 FEDERAL I.D. # 52-0591703

30

ACTIVITY	Budget Categories	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
ETHS	ACCOUNT #					
Shelter bednights	5291-357-102-36-351	\$ 91,500.00	\$ 7,515.50	\$ 83,984.50	\$ 91,500.00	\$ -
Admin		\$ -	\$ -		\$ -	\$ -
TOTAL BEDNIGHTS		\$ 91,500.00	\$ 7,515.50	\$ 83,984.50	\$ 91,500.00	\$ -

SERVICES	Budget Categories	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
HPP						
TOTAL SERVICES						
	TOTAL BUDGET	\$ 91,500.00	\$ 7,515.50	\$ 83,984.50	\$ 91,500.00	\$ -

2100.13  
 5120.86  
 300.02

Internal Use Only	
DHCD/Office of Homeless Services	
APPROVAL PROGRAM ADM.	Date:
APPROVAL FINANCE ADM.	Date:

Certified (Original Signature)

Rosalyn Branson, Chief Executive Officer  
 Name and Title

7-9-01

Date



DHR-CSA Project Officer Signature

Date

33



FY 2002

DUE DATE: 8TH OF EACH MONTH

429  
SCHEDULE M-3

DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT  
AND  
DHR/COMMUNITY SERVICES ADMINISTRATION  
ETHS, WHCS, ESG, HOPWA & HPP MONTHLY EXPENDITURE REPORT

PAYEE NAME: YWCA of Greater Baltimore Area, Inc.  
PAYEE ADDRESS : 128 West Franklin Street  
CITY/STATE/ZIP: Baltimore, MD 21201  
CONTACT PERSON: Edward Pinder  
TELEPHONE NUMBER (410) 685-1460 ext. 408  
(FY02CON420)

GRANT NUMBERS CSA/SN02-003- DHR/ETHS  
CSA/HW/02-008 - DHR/HWCS  
S-01-MC-24-001 - EGS  
CONTRACT PERIOD: 7/01/01 THROUGH 6/30/02  
CONTRACT NUMBER 27280  
REPORT MONTH : June 2002  
FEDERAL I.D. # 52-0591703

ETHS ACCT. # 5291-357-202-36-351 \$185,478.40  
WHCS ACCT. # 5256-357-202-36-351 \$268,504.00  
ESG ACCT. # 4922-357-202-36-351 \$54,202.50  
TOTAL \$508,184.90

30

ACTIVITY	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
ETHS					
63 Shelter bednights	\$ 413,832.40	\$ 34,013.62	\$ 379,818.78	\$ 413,832.40	\$ 0.00
10 Con Care bednights	\$94,352.50	\$ 7,755.00	\$ 86,597.50	\$ 94,352.50	\$ -
	0				
TOTAL BEDNIGHTS	\$ 508,184.90	\$ 41,768.62	\$ 466,416.28	\$ 508,184.90	\$ 0.00

SERVICES	Approved Budget	Report Month Expenditures	Previous Expenditures	Total Expenditures	Available Balance
HPP					
TOTAL SERVICES					
TOTAL BUDGET	\$ 508,184.90	\$ 41,768.62	\$ 466,416.28	\$ 508,184.90	\$ 0.00

Certified (Original Signature)

Rosalyn Branson, Chief Executive Officer  
Name and Title

7-8-02  
Date

Internal Use Only	
DHCD/Office of Homeless Services	
APPROVAL PROGRAM ADM.	Date:
APPROVAL FINANCE ADM.	Date:
JUL 10 2002	
DHR-CSA Project Officer Signature	
OFFICE OF HOMELESS SERVICES	
Date	

BALTIMORE CITY DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
OFFICE OF HOMELESS SERVICES  
EMERGENCY AND TRANSITIONAL HOUSING AND SERVICES PROGRAM  
GRANT NUMBER CSA/SN 01 - 003  
STATEMENT OF REVENUES AND EXPENDITURES  
PERIOD: JULY 1, 2000 THROUGH JUNE 30, 2001

<u>Provider Name</u>	<u>Schedule Number</u>	<u>Contract Number</u>	<u>Approved Budget</u>	<u>Audited Revenues</u>	<u>Audited Expenditures</u>	<u>Excess Revenues (Expenditures)</u>	<u>Reference</u>
My Sister's Place	A-1	26506	\$ 104,510	\$ 104,510	\$ 104,510		a
Christopher's Place	B-1	26507	58,619	58,619	58,619		a
My Sister's Place Lodge	C-1	26508	55,571	55,571	55,571		a
Brown's Memorial	D-1	26511	73,274	73,274	73,274		a
Baltimore City Dept. of Social Services	E-1	26513	18,480	18,480	20,990	\$ (2,510)	a; c, Cond III
Baltimore City Dept. of Social Services	E-2	26513	17,520	17,520	17,520		
I Can, Inc.	F-1, F-2	26519	163,885	163,885	163,885		a
House of Ruth	G-1	26520	111,909	111,909	111,909		a
Marian House	H-1	26522	55,955	55,955	55,955		a
Md. Center for Veterans and Training	I-1	26523	226,483	226,483	226,483		a
Project PLASE	J-1	26526	66,612	66,612	66,612		a
St. Vincent de Paul Society	K-1	26529	36,500	36,500	36,500		a
Salvation Army	L-1	26530	55,955	55,955	55,955		a
YWCA	M-1	26533	83,932	83,932	83,932		a
YWCA	M-2	26533	25,550	25,550	25,550		a
Total (Memorandum Only)			<u>\$ 1,154,755</u>	<u>\$ 1,154,755</u>	<u>\$ 1,157,265</u>	<u>\$ (2,510)</u>	

See Auditor's Notes on Exhibit III.

EXHIBIT II

BALTIMORE CITY DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
OFFICE OF HOMELESS SERVICES  
EMERGENCY AND TRANSITIONAL HOUSING AND SERVICES PROGRAM  
GRANT NUMBER CSA/SN 02 - 003  
STATEMENT OF REVENUES AND EXPENDITURES  
PERIOD: JULY 1, 2001 THROUGH JUNE 30, 2002

<u>Provider Name</u>	<u>Schedule Number</u>	<u>Contract Number</u>	<u>Approved Budget</u>	<u>Audited Revenues</u>	<u>Audited Expenditures</u>	<u>Excess Revenues (Expenditures)</u>	<u>Reference</u>
My Sister's Place	A-2	27241	\$ 57,488	\$ 58,561	\$ 57,488	\$ 1,073	a; c, Cond I
Christopher's Place	B-2	27219	50,589	50,589	50,589		a
My Sister's Place Lodge	C-2	27242	33,343	33,343	33,343		a
Brown's Memorial	D-2	27246	63,236	63,236	63,236		a
Baltimore City Dept. of Social Services	E-3	27275	21,720	21,720	21,720		a
Baltimore City Dept. of Social Services	E-4	27276	17,520	17,520	17,520		a
I Can, Inc.	F-3	27274	80,483	80,483	80,483		a
I Can, Inc.	F-4	27274	48,180	48,180	48,180		a
House of Ruth	G-2	27251	161,272	161,272	161,272		a
Marian House	H-2	27253	102,711	102,711	102,711		a
Md. Center for Veterans and Training	I-2	27279	57,488	57,488	57,488		a
Md. Center for Veterans and Training	I-3	27279	120,450	120,450	120,450		a
Project PLASE	J-2	27255	55,188	55,188	55,188		a
St. Vincent de Paul Society	K-2	27278	93,075	93,075	93,075		a
Salvation Army	L-2	27257	80,483	80,483	80,483		a
YWCA	M-3	27280	185,478	185,465	185,478	(13)	a; b
Total (Memorandum Only)			<u>\$ 1,228,704</u>	<u>\$ 1,229,764</u>	<u>\$ 1,228,704</u>	<u>\$ 1,060</u>	

See Auditor's Notes on Exhibit III.

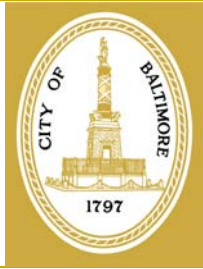
EXHIBIT III

INDEPENDENT AUDITOR'S NOTES  
TO THE STATEMENTS OF REVENUES AND EXPENDITURES

The following are notes referenced in the appended EXHIBITS where applicable:

- (a) The agency's final monthly Contract Expenditure Report includes other funding sources which were not included in our audit. The EXHIBIT, therefore, only includes the budget and financial results of the Emergency and Transitional Housing and Services Program funds awarded by the Maryland State Department of Human Resources.
- (b) The amounts on the final Monthly Expenditure Report exceeded the OHS' actual payments to this agency. The difference is not significant to the agency's financial statement.
- (c) See referenced audit findings in the attached Schedule of Findings and Questioned Costs.

AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO THE  
SUBGRANT AGREEMENTS AND ON  
INTERNAL CONTROL OVER COMPLIANCE



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO THE SUBGRANT AGREEMENTS AND ON INTERNAL CONTROL  
OVER COMPLIANCE

March 31, 2003

Honorable Joan M. Pratt, Comptroller  
And Other Members of the  
Board of Estimates  
City of Baltimore

Compliance

We have audited the compliance of the organizations listed in Exhibits I and II of this report with applicable requirements contained in subgrants received from the Baltimore City Department of Housing and Community Development, Office of Homeless Services for the periods from July 1, 2000 through June 30, 2002.

Compliance with the requirements of laws, regulations, contracts and grants applicable to these subgrants is the responsibility of the delegate agencies' management. Our responsibility is to express an opinion on the delegate agencies' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the subgrants occurred. An audit includes examining, on a test basis, evidence about the delegate agencies' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the delegate agencies' compliance with those requirements.

In our opinion, the delegate agencies complied, in all material respects, with the requirements referred to above that are applicable to their subgrants received from the Baltimore City Department of Housing and Community Development, Office of Homeless Services for the periods from July 1, 2000 through June 30, 2002. However, we noted certain immaterial instances of noncompliance that are described in the accompanying schedule of findings and questioned costs as CONDITIONS I through III.

### Internal Control Over Compliance

The management of the delegate agencies is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to the subgrants. In planning and performing our audit, we considered the delegate agencies' internal control over compliance with requirements that could have a direct and material effect on their subgrants in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the specific internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts and grants that would be material in relation to the subgrants being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance that we consider to be material weaknesses. However, we noted other matters involving the internal control over compliance and its operation that are reported as CONDITIONS IV through VI in the accompanying schedule of findings and questioned costs.

This report is intended solely for the information and use of the management of the organizations listed in Exhibits I and II of this report, the State of Maryland, and the City of Baltimore and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Yovonda D. Brooks, CPA  
City Auditor

SCHEDULE OF FINDINGS  
AND  
QUESTIONED COSTS



BALTIMORE CITY DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
OFFICE OF HOMELESS SERVICES  
EMERGENCY AND TRANSITIONAL HOUSING AND SERVICES PROGRAM  
GRANT NUMBERS CSA/SN 01 - 003 AND CSA/SN 02 - 003  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
PERIOD: JULY 1, 2000 THROUGH JUNE 30, 2002

**Section I - Summary of Auditor's Results**

**Schedules A-1 through M-3**

Type of auditor's report issued:

unqualified opinion

**Auditor's Report on Compliance with Requirements Applicable  
to the Subgrant Agreements and on Internal Control over  
Compliance**

Internal control over subgrants:

Material weaknesses identified?

\_\_\_ yes X no

Reportable conditions identified not considered to be  
material weaknesses?

\_\_\_ yes X none reported

Type of auditor's report issued on compliance for subgrants:

unqualified opinion

Any audit findings disclosed that are required to be reported?

\_\_\_ yes X no

Identification of Subgrants (see Exhibits I and II for a detailed listing of subgrants):

<u>Grant Number</u>	<u>Grant Title</u>
CSA/SN 01 – 003	Emergency and Transitional Housing and Services Program – FY 2001
CSA/SN 02 – 003	Emergency and Transitional Housing and Services Program – FY 2002

**Section II - Findings and Questioned Costs for the Subgrant Awards, which are Required to be Reported**

The auditor found no instances of noncompliance with certain requirements applicable to the subgrants that are required to be reported.

The auditor noted no matters involving the internal control over compliance and its operation that are considered to be material weaknesses.

BALTIMORE CITY DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
OFFICE OF HOMELESS SERVICES  
EMERGENCY AND TRANSITIONAL HOUSING AND SERVICES PROGRAM  
GRANT NUMBERS CSA/SN 01 - 003 AND CSA/SN 02 - 003  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
PERIOD: JULY 1, 2000 THROUGH JUNE 30, 2002

**Section III – Immaterial Instances of Noncompliance and Other Matters Involving Internal Control Over Compliance**

The auditor found immaterial instances of noncompliance with certain requirements applicable to the subgrant agreements and certain other matters involving internal control over compliance that are reported in the accompanying schedule of findings and questioned costs.

**IMMATERIAL INSTANCES OF NONCOMPLIANCE**

**CONDITION I – STATE EMERGENCY AND TRANSITIONAL HOUSING SERVICES PROGRAM FUNDS WERE OVERCHARGED**

The Office of Homeless Services (OHS) overcharged the State Emergency and Transitional Housing Services Program (ETHS) funds for the subgrantee, My Sister's Place, during fiscal year 2002. The My Sister's Place subgrant agreement is funded with State ETHS funds and Federal Emergency Shelter Grant (ESG) funds. Subgrantee payments charged to the ETHS grant exceeded the State award of \$57,488 by \$1,073 and undercharged the Federal award by the same amount.

We recommend that the OHS process a journal entry in the City's accounting records to correct the overcharge to the State ETHS funds.

**CONDITION II – MOTEL RATES CHARGED FOR HOMELESS CLIENTS WERE NOT IN ACCORDANCE WITH THE GRANT AGREEMENTS**

The State of Maryland's Department of Social Services (DSS) is one of the OHS' homeless services providers. DSS operates a motel shelter program that provides temporary shelter to homeless clients. The 2001 and 2002 fiscal year budgets for the motel shelter program were \$18,480 and \$21,720, respectively. The motel invoices DSS for the number of motel bednights provided at specific rates. The grant agreements specified that fiscal year 2001's single and double room rates were \$35 and \$42, respectively, while for fiscal year 2002, the single and double room rates were \$42 and \$48, respectively.

BALTIMORE CITY DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
OFFICE OF HOMELESS SERVICES  
EMERGENCY AND TRANSITIONAL HOUSING AND SERVICES PROGRAM  
GRANT NUMBERS CSA/SN 01 - 003 AND CSA/SN 02 - 003  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
PERIOD: JULY 1, 2000 THROUGH JUNE 30, 2002

We reviewed two monthly expenditure reports and supporting documentation that were submitted by DSS to the OHS during the audit period. All room rates were accounted for as doubles unless sheltering just a single person.

- In June 2001, there were 91 motel bednights billed to DSS. The motel billed all 91 bednights at a rate higher than those specified in the grant agreement, including eighty-five bednights that were billed at a \$48 rate. Based on the rates specified in the agreement, DSS was overcharged \$587 for June 2001.
- In April 2002, there were 63 motel bednights billed to DSS. The motel billed fifty-one of the 63 bednights at a \$49 rate. Based on the rates specified in the agreement, DSS was overcharged \$99 for April 2002.
- June 2001's report indicated an additional unidentified \$50 in bednight expenditures that was not supported by the motel billing.

We therefore question \$736 in reported costs for noncompliance with the grant agreements. Accordingly, we recommend that DSS ensure that its monthly expenditure reports are fully supported, including the appropriate room rates for bednights in accordance with the grant agreements. The OHS should determine whether other months during these contract periods included billings at rates not in accordance with the contract agreements and make adjustments accordingly. Additionally, we recommend that OHS recover the \$736 in overbillings from DSS.

CONDITION III – THE FISCAL YEAR 2001 EXPENDITURE REPORT FOR DSS INCLUDES AN  
INCORRECT BUDGET RESULTING IN OVEREXPENDITURES

The fiscal year 2001 grant budget for the DSS motel shelter program included one line item, Shelter Bednights, for \$18,480. DSS, however, used monthly expenditure reports that indicated three line items totaling \$20,990. DSS incorrectly used the same report from the 2000 fiscal year. The final report showed that the full \$20,990 was expended in fiscal year 2001 by DSS, thereby resulting in overexpenditures of \$2,510.

This discrepancy was disclosed to DSS by the OHS upon receipt of the final report in September 2001, three months after the end of the grant year. The OHS does not reimburse DSS for its expenditures. DSS, which is a State agency, draws the funds directly from the grantor, the Maryland State Department of Human Resources (DHR). The OHS informed DSS to correct its records and make any adjustments necessary to preclude overdrawing its grant allocation. Coordination between DSS and DHR is required to correct any misallocation of funds. The OHS informed DSS that in the final 2001 grant report to the State, the OHS made the necessary adjustments to DSS' report to reflect the appropriate budget and expenditures.

BALTIMORE CITY DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
OFFICE OF HOMELESS SERVICES  
EMERGENCY AND TRANSITIONAL HOUSING AND SERVICES PROGRAM  
GRANT NUMBERS CSA/SN 01 - 003 AND CSA/SN 02 - 003  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
PERIOD: JULY 1, 2000 THROUGH JUNE 30, 2002

We recommend that DSS and other subgrantees ensure that appropriate budget information in accordance with the grant agreements is used for reporting purposes. Additionally, improved, timely monitoring of subrecipient reports should be performed by the OHS to prevent further occurrences of this type. This discrepancy should have been discovered early in the grant year instead of three months after its conclusion.

**OTHER MATTERS INVOLVING INTERNAL CONTROLS**

**CONDITION IV – INSURANCE POLICIES FOR CERTAIN HOMELESS SERVICE PROVIDERS  
DID NOT INCLUDE THE *MAYOR AND CITY COUNCIL OF BALTIMORE* AS  
AN ADDITIONAL INSURED**

The following homeless service providers did not include the *Mayor and City Council of Baltimore* as an additional insured on their insurance policies: Christopher's Place, My Sister's Place, My Sister's Place Lodge, House of Ruth, Project PLASE and the YWCA. This provision is required by the subgrant agreements.

Additionally, three homeless service providers could not provide us copies of their insurance policies for the periods under audit. We did, however, review the policies in effect at the time of our site visit (fiscal year 2003). We believe this alternative procedure adequately assured us that, at a minimum, insurance requirements were currently met. Nevertheless, the OHS should inform its homeless service providers to maintain insurance and other documentation for the fiscal years not yet audited.

We recommend that the OHS ensure that the *Mayor and City Council of Baltimore* is added as an additional insured in the homeless service providers' insurance policies and that insurance and other documentation is maintained for three years or until audited.

BALTIMORE CITY DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
OFFICE OF HOMELESS SERVICES  
EMERGENCY AND TRANSITIONAL HOUSING AND SERVICES PROGRAM  
GRANT NUMBERS CSA/SN 01 - 003 AND CSA/SN 02 - 003  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
PERIOD: JULY 1, 2000 THROUGH JUNE 30, 2002

CONDITION V – SIGNED DECLARATION FORMS ATTESTING TO THE CLIENTS’ HOMELESS  
NEEDS WERE NOT USED BY A HOMELESS SERVICE PROVIDER

The subgrant agreements require that a client application and declaration form be completed for each client. The client should sign the form declaring that he/she has need of the homeless services. Christopher’s Place used a form that did not contain an appropriate signed declaration attesting to the client’s homeless needs.

We recommend that the OHS ensure that the homeless service providers use the appropriate declaration form that includes a client’s signature attesting to his/her homeless needs.

CONDITION VI – THE OHS DID NOT HAVE MONITORING REPORTS FOR CERTAIN  
HOMELESS SERVICE PROVIDERS

The OHS performs monitoring of the homeless service providers as part of its oversight responsibilities. The OHS could not provide us with monitoring reports for the following four homeless shelters: I Can, Marian House, Salvation Army and the YWCA.

We recommend that the OHS ensure that homeless service provider monitoring reports are maintained in its records and available for review.

## SUMMARY SCHEDULE OF PRIOR FINDINGS

BALTIMORE CITY DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
OFFICE OF HOMELESS SERVICES  
EMERGENCY AND TRANSITIONAL HOUSING AND SERVICES PROGRAM  
GRANT NUMBERS CSA/SN 01 - 003 AND CSA/SN 02 - 003  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
PERIOD: JULY 1, 2000 THROUGH JUNE 30, 2002

There were no findings reported in our audit dated April 30, 2001 on subgrants awarded by the Baltimore City Department of Housing and Community Development, Office of Homeless Services to selected homeless services providers for the period from July 1, 1998 through June 30, 2000.

BALTIMORE CITY DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
OFFICE OF HOMELESS SERVICES  
EMERGENCY AND TRANSITIONAL HOUSING AND SERVICES PROGRAM  
GRANT NUMBERS CSA/SN 01 - 003 AND CSA/SN 02 - 003  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
PERIOD: JULY 1, 2000 THROUGH JUNE 30, 2002

An exit conference was held at the Department of Audits on July 8, 2003. Those in attendance were:


Kevin Seawright – Office of Homeless Services  
Lee Wooden - Office of Homeless Services  
Michael Maguire - Department of Audits  
Gloria Harper - Department of Audits  
Beverly Reich – Department of Audits  
Clem Ruley – Department of Audits

Audit findings and recommendations were discussed. The Office of Homeless Services' written response is included as Appendix I of this report.



## APPENDIX I

### OFFICE OF HOMELESS SERVICES' RESPONSE TO THIS REPORT

<b>FROM</b>	NAME & TITLE	Alex Boston - Director, Office of Homeless Services <i>FWL</i>	CITY of BALTIMORE <b>MEMO</b>	
	AGENCY NAME & ADDRESS	417 E. Fayette Street, Room 1211, Baltimore, MD 21202		
	SUBJECT	Response to auditors conditions of immaterial instances of noncompliance and other matters		

**TO** Ms. Yovanda D. Brooks - CPA, City Auditor DATE: July 29, 2003

Condition I: Occasionally errors are made either on the partial payment form in our office, or in cutting the check at disbursements, resulting in payments applied to the wrong account number, where multiple accounts are involved. Normally these errors are corrected when the transaction hits the level III and is reconciled. If not then, when the grant ends and is reconciled, a journal entry will be done to balance the accounts. Due to short staffing, this procedure has not been kept up to date. The problem has been addressed, staff positions are now filled and normal reconciling procedures are now being followed. A journal entry to correct the overcharge to the ETHS grant will be processed immediately.

Condition II: The problem with monitoring the Dept. of Social Services (DSS) contracts has been ongoing since they started receiving ETHS funds. As a State of Maryland agency, they have the ability to draw their allocation of State grant funds directly from the State. The Office of Homeless Services (OHS) does not process payments to them via the normal channels. The findings only confirm that OHS needs to implement more stringent reporting requirements for DSS. We intend to require DSS to submit all documentation supporting their expenditures along with their monthly expenditure reports beginning with their FY04 allocation.

The amount of funds to be returned, \$736.00 will either be processed by DSS through their direct connection to the State, or we will reduce their funding for FY04 by the amount to be returned. We will ask for the appropriate documentation from DSS showing the return of the funds to the funding source, or we will reduce their current funding level by that amount.

Condition III: We have implemented a new procedure, beginning with FY03. All expenditure reports that are submitted to OHS with information that does not conform to their approved contract, i.e, the wrong budget, account number, contract number, etc. will not be paid, but returned to the provider for correction.

Condition IV: OHS has required the inclusion of the Mayor and City Council of Baltimore as an additional insured on insurance policies for all agencies that receive contractual funding. All agencies are required to submit proof of this coverage as part of the application for funding, whether for State, Federal or Local funds. Both programmatic and financial monitors look for this coverage as part of the monitoring process.

Condition V: The declaration forms have been standardized for all agencies contracting with OHS. The problem at Christopher's Place has been communicated to the appropriate program administrator.

Condition VI: Concerning the four agencies for whom OHS could not provide programmatic monitoring reports, I Can, Inc. was monitored on August 26, 2002, and the YWCA was visited on December 3, 2002, both by Valerie McKeever, for fiscal years 2002 and 2003. We have located our copies of the reports sent to the provider. The reports for FY 03 monitoring for Marian House and The Salvation Army were received by OHS on July 21<sup>st</sup> and 28<sup>th</sup> 2003 respectively, and are available for review. There were no significant findings for any of these providers.